

**Title 36: TAXATION**  
**Chapter 833: JUDICIAL REVIEW**

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**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 833: JUDICIAL REVIEW**

**§5300. APPEAL**

***(REPEALED)***

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §728 (RP).

**§5301. JUDICIAL REVIEW EXCLUSIVE REMEDY IN DEFICIENCY PROCEEDINGS**

The review of a determination of the assessor provided by section 151 shall be the exclusive remedy available to any taxpayer for the judicial review of the action of the assessor in respect to the assessment of a proposed deficiency. No injunction or other legal or equitable process shall issue in any suit, action or proceeding in any court against this State or against any office of this State to prevent or enjoin the assessment or collection of any tax imposed under this Part. [1977, c. 694, §729 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §729 (AMD).

**§5302. ASSESSMENT PENDING REVIEW; REVIEW BOND**

***(REPEALED)***

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §730 (AMD). 1979, c. 127, §202 (RPR). 1979, c. 378, §45 (RP). 1979, c. 663, §224 (RP).

**§5303. PROCEEDINGS AFTER REVIEW**

***(REPEALED)***

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §731 (AMD). 1979, c. 378, §46 (RP).

**§5304. NO SUIT PRIOR TO FILING CLAIM**

***(REPEALED)***

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1993, c. 395, §26 (RP).

**§5305. LIMITATION OF SUIT FOR REFUND**

***(REPEALED)***

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §732 (RP).

## §5306. JUDGMENT FOR TAXPAYER

In any action for a refund, the court may render judgment for the taxpayer for any part of the tax, interest penalties or other amounts found to be erroneously paid, together with interest on the amount of the overpayment. The amount of any judgment against the assessor shall first be credited against any taxes, interest, penalties or other amounts due from the taxpayer under the tax laws of this State and the remainder refunded by the Treasurer of State. [1969, c. 154, §F (NEW).]

### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW).

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